

STATE TAX COMMISSION  
1994 TENTATIVE PROPERTY TAX CALENDAR

Note: Section references are as assigned in the Michigan Compiled Laws. This property tax calendar incorporates the requirements of Act 145, PA of 1993 in regard to 1994 assessments and equalization. This property tax calendar was completed on November 30, 1993 and incorporates the law as enacted as of that date. We anticipate that this tentative calendar may be altered by changes to the General Property Tax Act which will be effective for 1994 assessments. We will notify you of any changes that impact 1994 assessments.

- Dec. 31, 1992 Valuation day for 1994 assessments. (1993 PA 145 initiated this requirement by amending MCL 211.2.)
- Dec. 31, 1993 Tax day for determining status of 1994 assessments. (MCL 211.2 amended by 1993 PA 145: provides for a valuation day one year prior to the tax day. Now tax day only identifies the status of the property, and does not pertain to the property value. Property is valued one year prior to the tax day).
- Dec. 31, 1993 Tax day for 1994 assessments and 1994 property taxes (MCL 211.2). Valuation day for 1995 assessments and 1995 taxes (MCL 211.2).
- Dec. 31, 1993 Deadline for counties to file L-4018's based on line 08's of 1993 L-4023's for 1994 starting base per study "Lag" provided by 1993 PA 145.
- Dec. 31, 1993 Deadline for counties to file traditional 1993 equalization studies for 1995 starting bases with State Tax Commission (STC) for all classifications in all units on Form L-4018. These starting base assessed values and ratios may require updating before application on line 01's of the 1995 L-4023's.

1994

- Feb. 1 Deadline for counties to file single year studies with STC to amend starting base for those units (with classes) experiencing sharply declining real estate markets. Optional, additional single year equalization study may be originated by assessor or by county equalization director. Single year studies (calendar year 1993) submitted by Feb. 1, 1994 are for 1995 assessment and equalization.
- Feb. 14 Last day of deferral period for 1993 summer tax levies for qualifying taxpayers (211.51). Last day to pay property taxes without the imposition of a late penalty charge equal to three percent of the tax in addition to the property tax administration fee, if any.

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Feb. 15                   STC certifies DNR lands assessed valuations to assessors  
(211.492).

Feb. 20 is a               STC certifies metallic mineral property assessments to  
Sunday                    assessor (211.24).  
Feb. 22

Feb. 20 is a               Deadline for taxpayer filing of personal property statement  
Sunday                    with assessor (211.19)  
Feb. 22

Feb. 21 is a               Third Mon. in Feb.: Deadline for county equalization  
Holiday                   director to publish in newspaper the tentative equalization  
Feb. 22                   ratios and estimated SEV multipliers for 1994.

March 1                   The STC shall publish the inflation rate before this date  
(211.34d).

March 7                   First Mon. in March: The 1994 assessment roll shall be  
completed and certified by the assessor (211.24).

March 8                   The assessor shall submit the 1994 assessment roll to  
the Board of Review (BOR) on the Tuesday following the first  
Monday in March (211.29).

March 8                   Tues. following first Mon. in March: First meeting of  
township Board of Review (211.29). Note: City BOR may vary  
according to Charter provisions.

March 14                  Second Mon. in March: Second meeting of the township Board  
of Review (211.30).

April 1                   Separate tax limitations voted after April 1 of any year are  
not effective until the subsequent year. (211.205i)

April 4                   First Mon. in April: Unless the BOR has concluded earlier,  
last day for BOR protest of assessed value or property  
classification assigned by Assessor and Board of Review  
(211.30a).

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- Note: A protest of assessed valuation subsequent to BOR, must be filed with the Michigan Tax Tribunal, in writing before June 30 at P. O. Box 30232, Lansing, MI 48909. A classification appeal must be filed with the State Tax Commission within 30 days after the adjournment of the Board of Review (211.34c). A classification appeal does not address value or change the equalization factor for the property for the first year, if STC changes class.
- Note: By April 6 the township supervisor or assessor shall deliver completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the board of review or by April 6 (the Wednesday following the first Monday in April) whichever date occurs first (211.30(4)).
- Note: An assessor shall file Form L-4021 with the County Equalization Department, and Form L-4022 with the County Equalization Department and the State Tax Commission, immediately following adjournment of the board of review. (Administrative Rule: R 209.26(10a, 10b))
- April 12 Tues. following second Mon. in April: County Board of Commissioners meets in equalization session (209.5 and 211.34). The clerk of each county files a tabular statement of the county equalization adopted by the County Board of Commissioners on the Form L-4024 prescribed and furnished by the STC, immediately after adoption. County equalization shall be completed and official report (Form L-4024) filed with STC prior to May 2, 1994 (First Monday in May).
- April 18 Third Mon. in April: Equalization director files separate Form L-4023 for each unit in the county with the STC no later than April 18 (211.150), (R209.41(8)).
- Allocation Board meets and receives budgets due this day (211.210).
- April 30 Last day for deferral period for winter December 1 property tax levies if such deferral for qualified taxpayers was authorized by resolution of the County Board of Commissioners (211.59).

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- May 2           \*   First Mon. in May: Deadline for assessing officer to file tabulation of the assessed valuation for each classification of property separately equalized with the county equalization director on Form (L-4025) (211.34d(2)).
- May 2           \*   First Mon. in May: Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with (MIT)   STC (209.5). Appeal from county equalization to Michigan Tax Tribunal must be filed within 30 days after the adoption of the county equalization report by the County Board of Commissioners (205.735).
- May 9           Second Mon. in May: Preliminary state equalization valuation recommendations presented by Property Tax Division staff to the State Tax Commission (209.2).
- May 15 is a       Prior to this date, the State must have prepared an annual  
Sunday           assessment roll for the state assessed utility property and  
May 16           railroads, and must have determined the average property tax  
rate (207.9).
- May 16           \*   Third Mon. in May: County allocation boards must issue preliminary order (211.215). Form L-4028, pertaining to millage reduction fractions, must be completed by County Equalization Director with all information available within each single county. Copy of Form L-4028 is filed with the STC and with the director of the equalization department in each county which shares inter-county taxing jurisdictions.
- May 23           Fourth Mon. in May: State Equalization Proceeding - final State Equalization order is issued by STC (209.4).
- May 28 is a       Last day for Allocation Board Hearing (not less than 8 or  
Saturday           more than 12 days after issuance of preliminary order)  
May 30           (211.215).
- June 6           First Mon. in June: Deadline for notifying protesting taxpayer in writing of Board of Review action (211.30).
- June 6           \*   County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form L-4028 IC is filed with the County Treasurer and the STC on or before June 6, 1993 (211.34d).

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- June 13            Allocation Board must issue final order not later than the second Monday in June (211.216).
- June 13        \*    County Treasurer on or before the second Monday in June certifies state equalized valuation for prior year and current year and the current year's additions and losses and the current year's millage reduction fraction for each unit of local government.
- (MIT) Appeal from millage allocation to the Michigan Tax Tribunal must be filed within thirty days after issuance of the final order (205.735).
- June 30    (MIT) Deadline for assessment petition to the MIT (205.735). Residential property and small claims division appeal petitions are considered filed if mailed first class and postmarked on or before June 30. Otherwise appeals sent by certified mail on or before June 30 are timely filed.
- July 1           Taxes due and payable in those jurisdictions authorized to levy a summer tax (Charter units may have a charter provision with a different due date.).
- July 19           Tues. following the Third Monday in July:
- Special meeting of July BOR may be convened by assessing officer to correct a mutual mistake of fact or clerical error. (211.53b)
- Sept. 14        Last day for qualified property taxpayer to apply to local unit treasurer for deferral of payment of summer tax (211.51).
- Sept. 30        Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property (211.36).
- \*    Financial officer of each unit of local government computes tax rates in accordance with Section 211.34d and 211.34 MCL and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and section 211.24e, Truth in Taxation, on Form L-4029.

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October apportionment session of County Board of Commissioners. Board examines certificates, directs spread of taxes in terms of millage rates to be spread on State Equalized Valuations. Submit L-4029s to STC with apportionment report.

County prosecutor is obligated by statute to furnish legal advice promptly regarding apportionment. (211.37)

October \* County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and Sections 211.34d, and 211.34(1). Board also receives certifications that truth in taxation hearings have been held if required (211.24e).

Note: Supervisor prepares a roll indicating property taxes to be levied and annexes the required warrant. The copy of the roll with the warrant annexed is known as the "tax roll" (211.42).

October 15 Saturday The assessor reports status of Act 198 of 1974, Industrial Facility Tax property, to STC (207.567). The assessor or governmental unit reports status of Act 255 of 1978, Commercial Facility Tax property, to STC (207.666).

Dec. 1 Taxes due and payable to local unit treasurer are lien on real property. Tax levy reports from assessors to STC are due. County Apportionment Report to STC is due ((211.40) (211.41) (211.43) (207.12).

Dec. 13 Tues. following the Second Mon. in Dec.: 211.53b. Special board of review meeting may be convened by assessing officer to correct a mutual mistake of fact or a clerical error.

MIT Note: Appeal to Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest (205.735). (Limited to arithmetic errors).

Dec. 31, 1994 Tax day for 1995 assessments and valuation day for 1996 assessments. Tax day for 1995 property taxes (211.2). Due date for filing of county equalization department studies made during 1994 with the STC. These studies are used for 1996 revised bases.

\*Requirements caused by Section 31 of Article 9 of State Constitution and by Sections 211.34d, 211.34(1) and 211.24e MCL.